



NEW JERSEY DEPARTMENT OF MILITARY AND VETERANS AFFAIRS  
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**ARMY BULLETIN NO. 1**

**4 January 2006**

**IRS FORM W-2 ISSUANCE FOR 2005 (USPFO)**

1. Reference: Military Pay e-Message 05-145
2. Purpose: To provide guidance regarding the end of year production of W-2s for calendar year 2005.
3. Active Component and Reserve Component members with access to MYPAY and who have a MYPAY customized PIN will not be mailed a hardcopy W-2 for calendar year 2005 wages. Members must access their MYPAY account and print a copy of their W-2 for use in filing their calendar year 2005 tax return.
4. Exceptions
  - a. Those members who prior to December 1, 2005 elected to receive a hardcopy W-2 through the MYPAY system will have a printed copy mailed to the soldier's USPFO.
  - b. Deployed Reserve Component soldiers will have a printed W-2 mailed to their home station regardless of their MYPAY status.
5. MYPAY W-2s for Reserve Component members will be available for printing not earlier than December 31, 2005. MYPAY student loan W-2s will be available for printing not later than January 27, 2006.
6. Mailing information for members who requested a hardcopy W-2 prior to December 1, 2005.
  - a. Form W-2 for Army National Guard (ARNG) will be bulk mailed to the soldier's USPFO not later than January 7, 2006.
  - b. Form W-2 for soldiers who separated during calendar year 2005 will be mailed to the soldier's home address of record not later than January 7, 2006.
7. If a soldier had Combat Zone Tax Exclusion (CZTE) wages for 2005, the net taxable wages (i.e., total 2005 wages less CZTE wages) will appear in Block 1 on Form W-2. Total 2005 CZTE wages will appear in Block 12 of the W-2. Please remind soldiers still serving in any area designated as a combat zone they will not be charged penalties or interest for under withholding. These soldiers are also entitled to an automatic extension of 180 days from the last day served in the combat zone for filing their taxes. The date of entry and date of exit from the combat zone should be written in red ink at the top of their tax returns. Members filing electronically should write the operational mission designation on the top left corner of IRS Form 8543, U.S. Individual Income Tax Declaration for Electronic Filing. If filing paper return, the applicable operational mission designation should be written across the top of the return in red ink.

8. DFAS will conduct an audit of 2005 Form W-2 before they are issued. Any last minute discrepancies identified will be immediately corrected, if possible. Accordingly, soldiers are encouraged not to use their December 2005 LES to file their tax returns.

9. POC for this message is SGT Crystal Burgess. SGT Burgess can be reached via email: [Crystal.Burgess@nj.ngb.army.mil](mailto:Crystal.Burgess@nj.ngb.army.mil).

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